

FIRST-CLASS MAIL
US POSTAGE PAID
ALPHARETTA, GA
PERMIT #5

CITY OF ALPHARETTA



Guide to your 2003 Property Tax Information

Finance Department

**2400 Lakeview Parkway
Suite 175**

Alpharetta, GA 30004

Phone: 678-297-6060

Fax: 678-297-6061

Email: taxes@alpharetta.ga.us

Alpharetta.ga.us

City of Alpharetta
Finance Department
2400 Lakeview Parkway
Suite 175
Alpharetta, GA 30004



Dear Taxpayer:

This brochure is designed to provide you, the taxpayer, with information on the most common questions and concerns regarding property tax. Our purpose is to provide an overview of important tax information.

The Finance Department of the City of Alpharetta is responsible for the billing and collection of property taxes for the City government. Your 2003 property tax bill provides you with a legal description of your property, taxable values, exemptions, and the calculation of your tax bill.

The Alpharetta City Council voted to lower the property tax millage rate for 2003. This rollback was to compensate for the tax reassessment by Fulton County. The 2002 tax millage rate was 7.230. The 2003 property tax millage is 7.00. General fund is 4.75 and bond repayment is 2.25. This is the fifth consecutive year the Alpharetta City Council has provided tax relief. In addition, the city will be granting House Bill 1321, the homeowner tax relief bill enacted by the Governor and the General Assembly of the State of Georgia. Homeowners are given a reduction in their assessment of \$8,000.

General Information

Ad valorem taxes, more commonly known as property tax, are levied for the maintenance and operations of the City. When you call the police or fire department, play in a park, send your children to public school, check out a book in the library, or eat at an inspected restaurant, you are using services paid for by your property taxes. Your taxes also pay for services to protect children and senior citizens from abuse and neglect, protect water and air from pollution, repair and build roads, and much more. Property taxes are the second largest source of revenue to fund these services that you count on everyday.

All real estate and personal property is taxable unless exempted by law. Real property is land and generally anything that is affixed to the land. Personal property is everything not considered real property and usually consists of inventory and fixtures used in conducting business, boats, jet ski, etc.

The basis for ad valorem taxation is the fair market value of the property. The tax is levied on the assessed value of the property which, by law, is established at 40% of the fair market value. The amount of tax is determined by the tax millage rate. The City of Alpharetta relies solely on Fulton County Board of Assessor's Office to provide information that pertains to property owners, assessments, billing addresses, and property locations. All assessments changes should be directed to Fulton County Tax Assessor's office at 404-730-6440. All other changes should be directed to Fulton County Tax Commissioner's office at 404-730-6600.

Property Tax Deadlines

Failure to receive a bill does not relieve you of the responsibility to make payment by the due date. Property tax notices are issued on a calendar year basis, and are mailed on October 1st of that year. If you are responsible for paying taxes on a property and have not received a tax bill by October 15, contact the City's Tax Division for the tax information so that payment can be made before it becomes delinquent. If your mortgage company is responsible for your taxes, please send a copy of your bill to your mortgage company.

Property taxes are due December 1st each year. If mailed, payments must be postmarked by the U.S. Postal service (not by meter) on or before December 1st 2003. Any accounts not paid will be penalized a one time 10% charge on unpaid taxes. Interest will accrue monthly at a rate of

1% of the base amount the 1st day of every month until the taxes are paid.

All unpaid taxes will be advertised in a local newspaper as being delinquent and additional charges will be applied. A \$25.00 or 5% of the face value of the check, whichever greater, will apply to all returned checks.

Any unpaid real estate property taxes will be subject to the filing of a lien, which may result in the sale of the lien. Unpaid personal property will be subject to the revocation of the business license.

Assessment Appeals

Taxpayers may challenge an assessment by Fulton County tax assessors by appealing to Fulton County Board of Equalization within 45 days from the date of the assessment notice.

If you filed an ***appeal*** against your 2003 property assessment **you must still pay** your 2003 taxes based on the 85% value provided by Fulton County. Once the Fulton County Board of Assessors or Board of Equalization makes a final decision on your appeal, please forward a copy of the Fulton County decision to the City of Alpharetta Tax Division. The City of Alpharetta will record the new value and finalize any billing.

Methods of Payment

There are five ways to pay your real estate and/or personal property tax bills.

- **On the internet:** Use your Visa or MasterCard @ www.alpharetta.ga.us by clicking on City Hall Online/Taxes.
- **By phone:** Call 678-297-6060 to use your Visa or MasterCard
- **By mail:** 2400 Lakeview Parkway, Suite 175. All checks need to be made payable to City of Alpharetta. Mail both the tax stub

and your check or money order. Include account number(s) on your check or money order

- **In person:** City of Alpharetta @ 2400 Lake View Parkway, Suite 175 or City Hall, 2 South Main Street. Monday –Thursday, 8:30am-5pm, Friday 8:30am-4: 30pm.
- **After hours:** 24-hour deposit box located at 2 South Main Street. All payments after hours will be posted the next business day.

Homestead Exemption Information

Several types of homestead exemption have been enacted to reduce the burden of ad valorem taxation. The exemptions apply to residence that own and occupy their primary residence as of January 1st of each year. The application must be filed between January 1 and June 1 of each year.

Basic Homestead Exemption- Beginning Jan. 1, 2003 regular homestead will be \$20,000 off the assessed value of your tax bill. This exemption is applied for through Fulton County and is automatically renewed each year unless there is a change of ownership.

Senior Basic Exemption of \$15,000 is available to residents' age 65 or older. The exemption is automatically renewed each year unless there is change in ownership.

Additional \$10,000 Senior Homestead is available to homeowners who are 65 and older and meet certain income requirements.

Senior Full Value Exemption is available to residents 70 and older and meets certain income qualifications.

Senior exemption application must be filed City of Alpharetta Finance Department – Tax Division between Jan. 1 and June 1 of each year. Valid identification is required as proof of age.

Important Dates to Remember

January 1 through June 1st.....Filing period for homestead and other exemptions

October 1.....Current Year Taxes Billed

December 1.....Current Year Taxes Due

Contact Information

City of Alpharetta Tax Customer Service ...678-297-6060
(Including senior exemptions, tax information)

Fulton County Assessor's Office.....404-730-6440
(Including tax assessors)

Fulton County Tax Commissioners.....404-730-6600
(Including ownership, billing address, property locations)

Fulton County Homestead.....770-641-6750 or 404-224-0102
(Including regular and senior exemption)

To review information pertaining to your property, log on
www.alpharetta.ga.us

Our office is ready to assist the taxpayers of the City of Alpharetta.

Mayor Arthur Letchas

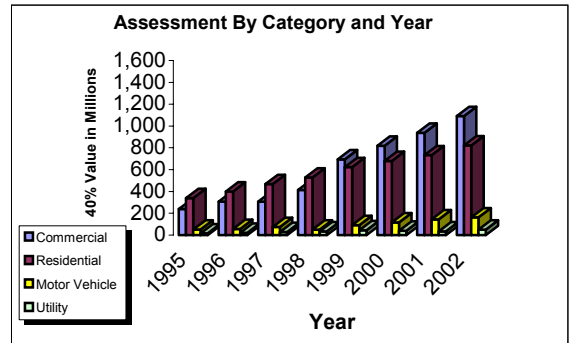
Council

D.C. Aiken Brandon L. Beach

Douglas J. DeRito Debbie Gibson

Jim Matoney Jim Paine

Taxable assessments provide the base on which the millage rate is applied and have a significant impact on the revenue derived from this source. The graph below depicts the certified assessed values of residential, commercial, utility, motor vehicle, and other (miscellaneous) categories from tax year 1995 to 2002. A remarkable increase of nearly 200% is attributable to growth, annexation, and reassessments. Tax year 2003 (fiscal year 2004) assessments have not been certified by the State of Georgia Department of Revenue, Property Tax Division, and are therefore not published.



The City Council has provided tax relief for the 5th consecutive year by lowering the millage rate to 7.00 for fiscal year 2004 (tax year 2003). A ten-year history of the millage rate is detailed below, showing a 3.56 mill drop since 1994 when the City levied a 10.56 millage rate.

